



3014 (02-09-04)

ANNUAL REPORT

OF

Name: PORTAGE WATER UTILITY

Principal Office: 135 NORTHRIDGE DRIVE
P.O. BOX 214
PORTAGE, WI 53901-0214

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PORTAGE WATER UTILITY**Utility Address:** 135 NORTHRIDGE DRIVE
P.O. BOX 214
PORTAGE, WI 53901-0214**When was utility organized?** 1/1/1886**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR JEFFREY A RZEPJEWSKI**Title:** PORTAGE WATER UTILITY SUPERINTENDENT**Office Address:**135 NORTHRIDGE DRIVE
P.O. BOX 214
PORTAGE, WI 53901-0214**Telephone:** (608) 742 - 4727**Fax Number:** (608) 742 - 0448**E-mail Address:** PORTAGEH20@CENTURYTEL.NET

Individual or firm, if other than utility employee, preparing this report:

Name: MR ROBERT C FENSKE CPA**Title:** MEMBER**Office Address:** MILLER, BRUSSELL, EBBEN AND GLAESKE LLC119 WEST CONANT STREET
P.O. BOX 585
PORTAGE, WI 53901**Telephone:** (608) 742 - 2103**Fax Number:** (608) 742 - 4495**E-mail Address:** FENSKE@CENTURYTEL.NET

President, chairman, or head of utility commission/board or committee:

Name: MR WILLIAM TIERNEY**Title:** MAYOR**Office Address:**115 W PLEASANT ST
PORTAGE, WI 53901**Telephone:** (608) 742 - 2176**Fax Number:** (608) 742 - 8623**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR ROBERT C FENSKE CPA**Title:** MEMBER**Office Address:** MILLER, BRUSSELL, EBBEN AND GLAESKE LLC

119 WEST CONANT STREET

P.O. BOX 585

PORTAGE, WI 53901

Telephone: (608) 742 - 2103**Fax Number:** (608) 742 - 4495**E-mail Address:** FENSKE@CENTURYTEL.NET**Date of most recent audit report:** 2/24/2000**Period covered by most recent audit:** 1999

Names and titles of utility management including manager or superintendent:

Name: MR JEFFREY A RZEPJEWSKI**Title:** PORTAGE WATER UTILITY SUPERINTENDENT**Office Address:**

135 NORTHRIDGE DRIVE

P.O. BOX 214

PORTAGE, WI 53901

Telephone: (608) 742 - 4727**Fax Number:** (608) 742 - 0448**E-mail Address:** PORTAGEH20@CENTURYTEL.NET

Name of utility commission/committee: WATER UTILITY COMMISSION

Names of members of utility commission/committee:

MR THOMAS DEREY, COMMISSIONER

MR THOMAS DERSE, COMMISSIONER

MR JEFF GROTHMAN, COMMISSIONER

MRS RITA MAASS, COMMISSIONER

MR MICHAEL MULHERN, COMMISSIONER

MR MICHAEL PAUL, COMMISSIONER

MR JEFFREY RZEPJEWSKI, PORTAGE WATER UTILITY SUPT

MR TERRY SWAN, COMMISSIONER

MR RICK TAYLOR, COMMISSIONER

MR WILLIAM TIERNEY, JR, COMMISSIONER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,335,012	1,291,390	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	511,972	434,168	2
Depreciation Expense (403)	257,358	240,773	3
Amortization Expense (404-407)	0		4
Taxes (408)	193,482	185,165	5
Total Operating Expenses	962,812	860,106	
Net Operating Income	372,200	431,284	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	372,200	431,284	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,119	425	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	43,340	46,456	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	45,459	46,881	
Total Income	417,659	478,165	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	417,659	478,165	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	191,427	202,041	14
Amortization of Debt Discount and Expense (428)	68,780	9,461	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	260,207	211,502	
Net Income	157,452	266,663	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,090,951	1,824,288	20
Balance Transferred from Income (433)	157,452	266,663	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	2,248,403	2,090,951	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SPECIAL ASSESSMENTS	2,297	5
INTEREST ON TEMPORARY INVESTMENTS	5,746	6
INTEREST ON SPECIAL FUNDS	35,297	7
Total (Acct. 419):	43,340	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	6,410				6,410	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	4,291				4,291	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	4,291	0	0	0	4,291	
Net income (or loss)	2,119	0	0	0	2,119	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,335,012	0	0	0	1,335,012	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,335,012	0	0	0	1,335,012	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	209,807		209,807	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	209,807	0	209,807	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,348,326	10,015,354	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,159,944	1,910,574	2
Net Utility Plant	8,188,382	8,104,780	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	10,456	22,671	6
Special Funds (125)	176,914	604,562	7
Total Other Property and Investments	187,370	627,233	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	157,366	(25,625)	8
Temporary Cash Investments (132)	71,123	108,255	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	103,915	92,769	11
Other Accounts Receivable (143)	58,242	90,750	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	26,073	16,245	14
Materials and Supplies (150)	49,907	31,581	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)	0	4,501	17
Total Current and Accrued Assets	466,626	318,476	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	50,038	98,761	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	50,038	98,761	
Total Assets and Other Debits	8,892,416	9,149,250	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,248,403	2,090,951	23
Total Proprietary Capital	2,248,403	2,090,951	
LONG-TERM DEBT			
Bonds (221)	2,660,000	3,260,000	24
Advances from Municipality (223)	98,387	99,787	25
Other Long-Term Debt (224)	0	43,484	26
Total Long-Term Debt	2,758,387	3,403,271	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	36,469	16,004	28
Payables to Municipality (233)	231,722	129,871	29
Customer Deposits (235)			30
Taxes Accrued (236)	166,852	170,069	31
Interest Accrued (237)	35,530	44,489	32
Other Current and Accrued Liabilities (238)	55,458	48,907	33
Total Current and Accrued Liabilities	526,031	409,340	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,359,595	3,245,688	41
Total Liabilities and Other Credits	8,892,416	9,149,250	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	10,348,326	0	0	0	1
Utility Plant Purchased or Sold (102)	0				2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	10,348,326	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,159,944	0	0	0	10
Total Accumulated Provision	2,159,944	0	0	0	
Net Utility Plant	8,188,382	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,910,574				1,910,574	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	257,358				257,358	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,884				8,884	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	266,242	0	0	0	266,242	13
Debits during year						14
Book cost of plant retired	16,872				16,872	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	16,872	0	0	0	16,872	19
Balance End of Year	2,159,944	0	0	0	2,159,944	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	49,907	31,581	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u><u>49,907</u></u>	<u><u>31,581</u></u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
UNAMORTIZED BOND DISCOUNT - 1989 ISSUE	68,196	428	0	1
UNAMORTIZED BOND DISCOUNT - 1995 ISSUE	584	428	29,981	2
UNAMORTIZED BOND DISCOUNT - 1999 ISSUE	0	0	20,057	3
Total			50,038	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year		1
Changes during year (explain):		
NONE	0	2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
GENERAL OBLIGATION BONDS - 1995	05/01/1995	05/01/2010	5.60%	1,540,000	1
GENERAL OBLIGATION BONDS - 1999	07/01/1999	11/01/2003	4.35%	1,120,000	2
Total Bonds (Account 221):				2,660,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
DUE TO MUNICIPALITY	00/00/0000	00/00/0000	0.00%	98,387	1
Total for Account 223				98,387	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	170,069	1
Accruals:		
Charged water department expense	191,304	2
Charged electric department expense	0	3
Charged sewer department expense	2,178	4
Other (explain):		
NONE		5
Total Accruals and other credits	193,482	
Taxes paid during year:		
County, state and local taxes	166,834	6
Social Security taxes	28,295	7
PSC Remainder Assessment	1,570	8
Other (explain):		
NONE		9
Total payments and other debits	196,699	
Balance end of year	166,852	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1989 BOND ISSUE	29,188	86,612	115,800	0	1
1995 BOND ISSUE	13,828	82,700	82,739	13,789	2
1999 BOND ISSUE		21,741		21,741	3
Subtotal	43,016	191,053	198,539	35,530	
Advances from Municipality (223)					
NONE				0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	1,473	374	1,847	0	5
Subtotal	1,473	374	1,847	0	
Notes Payable (231)					
NONE				0	6
Subtotal	0	0	0	0	
Total	44,489	191,427	200,386	35,530	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,245,688					3,245,688	1
Add credits during year:							
For Services	26,700					26,700	2
For Mains	57,800					57,800	3
Other (specify):							
FOR METERS	17,132					17,132	4
FOR HYDRANTS	12,275					12,275	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	3,359,595	0	0	0	0	3,359,595	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	10,456	2
Total (Acct. 124):	10,456	
Special Funds (125):		
REPLACEMENT FUNDS	35,756	3
BOND & INTEREST REDEMPTION	48,804	4
BOND & INTEREST RESERVE		5
IMPROVEMENT FUND	92,354	6
Total (Acct. 125):	176,914	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	103,915	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	103,915	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	57,579	12
Merchandising, jobbing and contract work	663	13
Other (specify):		
NONE		14
Total (Acct. 143):	58,242	
Receivables from Municipality (145):		
UTILITY BILLS ON TAX ROLL	1,941	15
RECEIVABLE FROM MUNICIPALITY	24,132	16
Total (Acct. 145):	26,073	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYABLE TO GENERAL FUND	90,796	20
PAYABLE TO SEWER UTILITY - REGULAR UTILITY BILLS	140,039	21
PAYABLE TO SEWER UTILITY - BILLS ON TAX ROLL	887	22
Total (Acct. 233):	231,722	
Other Deferred Credits (253):		
NONE		23
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	10,181,840	0	0	0	10,181,840	1
Materials and Supplies	40,744	0	0	0	40,744	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,035,259	0	0	0	2,035,259	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,302,641	0	0	0	3,302,641	6
Other (specify):						
NONE					0	7
Average Net Rate Base	4,884,684	0	0	0	4,884,684	
Net Operating Income	372,200	0	0	0	372,200	8
Net Operating Income as a percent of						
Average Net Rate Base	7.62%	N/A	N/A	N/A	7.62%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,169,677	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,169,677	
Net Income		
Net Income	157,452	5
Percent Return on Proprietary Capital	7.26%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 18, 2000

Mr. Jeffrey A. Rzepiejewski, Superintendent
Portage Water Utility
135 Northridge Drive
P.O. Box 214
Portage, WI 53901-0214

1999 Analytical Review DWCCA-4760-PJL

Dear Mr. Rzepiejewski:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. In our letter of July 22, 1999, (copy enclosed) concerning our review of the utility's 1998 report, the issues addressed in items number 1, 3, 4, and 5 were going to be adjusted in the 1999 report according to the response received at the Commission on September 17, 1999 (copy enclosed). However, we do not see any indication that those adjustments were made to the 1999 annual report. Please provide an explanation.
2. During our review of the footnotes for the Water Utility Plant in Service schedule on page W-8, we noted that the majority of the explanations of the additions and retirements provided there do not supply any detail as to what the dollars added or retired were for. Please provide that detail and follow this procedure in the future.
3. As directed in the head notes of the Water Mains schedule on page W-15, please provide an explanation of how the mains reported as added during the year were financed.
4. During our review, we noted that while there is \$2,970 reported for retirements during the year for Account 343, Transmission and Distribution Mains on page W-8, there are no mains reported as retired during the year in column (f) of page W-15. Please explain.
5. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. Meters 1 inch or smaller shall be tested at least every 10 years, meters 1½ to 2 inches every 4 years, meters 3-4 inches every 2 years, and meters over 4 inches every year. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency, the 6 inch meters in particular. If these meters become inaccurate, considerable revenues are lost. During 2001 we advise your utility to test its meters in compliance with § PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt

FINANCIAL SECTION FOOTNOTES

of our staff at (608) 266-5726.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\4760.doc

Enclosure

cc: Mayor William Tierney

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,292,821	1
Total Sales of Water	1,292,821	
Other Operating Revenues		
Forfeited Discounts (470)	4,330	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	9,314	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	28,547	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	42,191	
Total Operating Revenues	1,335,012	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	26,664	8
Pumping Expenses (620-625)	100,328	9
Water Treatment Expenses (630-635)	115,266	10
Transmission and Distribution Expenses (640-655)	84,247	11
Customer Accounts Expenses (901-904)	62,274	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	123,193	14
Total Operation and Maintenance Expenses	511,972	
Other Operating Expenses		
Depreciation Expense (403)	257,358	15
Amortization Expense (404-407)		16
Taxes (408)	193,482	17
Total Other Operating Expenses	450,840	
Total Operating Expenses	962,812	
NET OPERATING INCOME	372,200	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,579	159,575	467,249	4
Commercial	360	126,900	286,900	5
Industrial	39	109,475	188,919	6
Total Metered Sales to General Customers (461)	2,978	395,950	943,068	
Private Fire Protection Service (462)	53		25,085	7
Public Fire Protection Service (463)	1		262,366	8
Other Sales to Public Authorities (464)	85	27,989	62,302	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,117	423,939	1,292,821	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	262,366	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	262,366	
Forfeited Discounts (470):		
Customer late payment charges	4,330	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,330	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
CLEAR WATER METERS	9,314	8
Total Rents from Water Property (472)	9,314	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
INSURANCE DIVIDENDS, CONSTRUCTION & MISCELLANEOUS	28,547	11
Total Other Water Revenues (474)	28,547	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	18,637	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	8,027	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	26,664	
PUMPING EXPENSES		
Operation Labor (620)	18,694	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	57,972	7
Operation Supplies and Expenses (623)	1,699	8
Maintenance of Pumping Plant (625)	21,963	9
Total Pumping Expenses	100,328	
WATER TREATMENT EXPENSES		
Operation Labor (630)	18,637	10
Chemicals (631)	65,873	11
Operation Supplies and Expenses (632)	6,099	12
Maintenance of Water Treatment Plant (635)	24,657	13
Total Water Treatment Expenses	115,266	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	40,681	14
Operation Supplies and Expenses (641)	21,270	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	3,159	17
Maintenance of Services (652)	4,257	18
Maintenance of Meters (653)	4,342	19
Maintenance of Hydrants (654)	4,029	20
Maintenance of Other Plant (655)	6,509	21
Total Transmission and Distribution Expenses	84,247	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	16,058	22
Accounting and Collecting Labor (902)	41,887	23
Supplies and Expenses (903)	4,329	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	62,274	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	14,196	27
Office Supplies and Expenses (921)	19,875	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	53,889	30
Property Insurance (924)	917	31
Injuries and Damages (925)	844	32
Employee Pensions and Benefits (926)		33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	24,397	35
Transportation Expenses (933)	9,075	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	123,193	
Total Operation and Maintenance Expenses	511,972	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		166,852	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,235	2
Net property tax equivalent		163,617	
Social Security		28,295	3
PSC Remainder Assessment		1,570	4
Other (specify): NONE			5
Total tax expense		193,482	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.196030				3
County tax rate	mills		3.778120				4
Local tax rate	mills		7.083300				5
School tax rate	mills		9.011790				6
Voc. school tax rate	mills		1.449900				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.519140				10
Less: state credit	mills		1.585850				11
Net tax rate	mills		19.933290				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.083300				14
Combined School Tax Rate	mills		10.461690				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.544990				17
Total Tax Rate	mills		21.519140				18
Ratio of Local and School Tax to Total	dec.		0.815320				19
Total tax net of state credit	mills		19.933290				20
Net Local and School Tax Rate	mills		16.252014				21
Utility Plant, Jan. 1	\$	10,015,353	10,015,353				22
Materials & Supplies	\$	49,906	49,906				23
Subtotal	\$	10,065,259	10,065,259				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	10,065,259	10,065,259				26
Assessment Ratio	dec.		1.020000				27
Assessed Value	\$	10,266,564	10,266,564				28
Net Local & School Rate	mills		16.252014				29
Tax Equiv. Computed for Current Year	\$	166,852	166,852				30
Tax Equivalent per 1994 PSC Report	\$	141,953					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	166,852					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)	32,540		5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	566,236		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	66,273		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	665,049	0	
 PUMPING PLANT			
Land and Land Rights (320)	1,088		12
Structures and Improvements (321)	294,295	1,588	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	388,159	8,448	17
Diesel Pumping Equipment (326)	17,400		18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	33,196	883	20
Total Pumping Plant	734,138	10,919	
 WATER TREATMENT PLANT			
Land and Land Rights (330)	2,176	10,981	21
Structures and Improvements (331)	1,338,273		22
Water Treatment Equipment (332)	1,089,003	22,208	23
Total Water Treatment Plant	2,429,452	33,189	
 TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	58,533		24
Structures and Improvements (341)	1,584,686		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			32,540	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			566,236	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			66,273	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	665,049	
PUMPING PLANT				
Land and Land Rights (320)			1,088	12
Structures and Improvements (321)			295,883	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			396,607	17
Diesel Pumping Equipment (326)			17,400	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			34,079	20
Total Pumping Plant	0	0	745,057	
WATER TREATMENT PLANT				
Land and Land Rights (330)			13,157	21
Structures and Improvements (331)			1,338,273	22
Water Treatment Equipment (332)			1,111,211	23
Total Water Treatment Plant	0	0	2,462,641	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			58,533	24
Structures and Improvements (341)			1,584,686	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)	2,757,475	77,088	27
Fire Mains (344)			28
Services (345)	454,705	26,700	29
Meters (346)	300,381	80,275	30
Hydrants (348)	322,295	13,150	31
Other Transmission and Distribution Plant (349)	904		32
Total Transmission and Distribution Plant	5,478,979	197,213	
GENERAL PLANT			
Land and Land Rights (389)	250		33
Structures and Improvements (390)	160,461	2,500	34
Office Furniture and Equipment (391)	38,084		35
Computer Equipment (391.1)	48,117	44,143	36
Transportation Equipment (392)	123,461	18,591	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	95,559	19,775	39
Laboratory Equipment (395)			40
Power Operated Equipment (396)	81,155		41
Communication Equipment (397)	160,649	23,514	42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	707,736	108,523	
Total utility plant in service directly assignable	10,015,354	349,844	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	10,015,354	349,844	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			0	26
Transmission and Distribution Mains (343)	2,970		2,831,593	27
Fire Mains (344)			0	28
Services (345)	428		480,977	29
Meters (346)	2,560		378,096	30
Hydrants (348)	300		335,145	31
Other Transmission and Distribution Plant (349)			904	32
Total Transmission and Distribution Plant	6,258	0	5,669,934	
GENERAL PLANT				
Land and Land Rights (389)			250	33
Structures and Improvements (390)			162,961	34
Office Furniture and Equipment (391)			38,084	35
Computer Equipment (391.1)			92,260	36
Transportation Equipment (392)	10,614		131,438	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			115,334	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			81,155	41
Communication Equipment (397)			184,163	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	10,614	0	805,645	
Total utility plant in service directly assignable	16,872	0	10,348,326	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	16,872	0	10,348,326	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			40,143	40,143	1
February			34,999	34,999	2
March			36,693	36,693	3
April			40,714	40,714	4
May			42,304	42,304	5
June			43,883	43,883	6
July			46,630	46,630	7
August			45,752	45,752	8
September			43,978	43,978	9
October			46,379	46,379	10
November			37,711	37,711	11
December			38,002	38,002	12
Total for year	0	0	497,188	497,188	
Less: Measured or estimated water used in main flushing and water treatment during year				41,500	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				455,688	16
Less: Water sold				423,939	17
Losses and unaccounted for				31,749	18
Percent unaccounted for to the nearest whole percent (%)				7%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,885	21
Date of maximum: 7/15/1999					22
Cause of maximum:					23
HIGH DEMAND - INDUSTRIAL & LAWN SPRINKLING					
Minimum gallons pumped by all methods in any one day during reporting year				908	24
Date of minimum: 12/24/1999					25
Total KWH used for pumping for the year				642,368	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
582 W SLIFER ST / GRAVEL WELL	WELL 3	125	42	2,001,600	Yes	1
AIRPORT / GRAVEL WELL	WELL 6	145	18	1,512,000	Yes	2
401 E HOWARD ST / GRAVEL WELL	WELL 7	129	18	2,124,000	Yes	3
135 NORTHRIDGE WELL	WELL 8	165	18	3,024,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER PUMP STATION	WELL #3	WELL #6	1
Location	MOHR ROAD	582 W SLIFER ST.	MAEL FIELD AIRPORT	2
Purpose	B	P	P	3
Destination	R	T	T	4
Pump Manufacturer	AURORA	LAYNE & BOWLER	LAYNE & BOWLER	5
Year Installed	1996	1968	1961	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	1,500	1,000	8
Pump Motor or Standby Engine Mfr	MARATHON	US	SIEMANS	9
Year Installed	1996	1997	1981	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	100	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #7	WELL #8		14
Location	EAST HOWARD ST	135 NORTHRIDGE DR		15
Purpose	P	P		16
Destination	T	T		17
Pump Manufacturer	LAYNE	LAYNE		18
Year Installed	1982	1996		19
Type	VERTICAL TURBINE	CENTRIFUGAL		20
Actual Capacity (gpm)	1,500	2,150		21
Pump Motor or Standby Engine Mfr	SIEMANS	US		22
Year Installed	1982	1996		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	200	200		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	001-HOSPITAL TOWER	003 - NORTH TOWER	004 - INDUSTRIAL TANK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1984	1966	1996	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	126	126	160	10
Total capacity in gallons	500	500	750	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1600	2.1600	2.1600	19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	277	0			277	1
M	D	3.000	190	0			190	2
M	D	4.000	35,551			(594)	34,957	3
M	D	6.000	93,023	594			93,617	4
M	D	8.000	103,842	2,069			105,911	5
M	D	10.000	10,749	0			10,749	6
M	D	12.000	31,821	0			31,821	7
M	S	14.000	14,809	0			14,809	8
M	S	16.000	2,148	0			2,148	9
Total Within Municipality			292,410	2,663	0	(594)	294,479	
Total Utility			292,410	2,663	0	(594)	294,479	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,237		9		2,228		1
M	1.000	826	41	3		864		2
M	1.250	26	0			26		3
M	1.500	38	3			41		4
M	2.000	79	9			88		5
M	3.000	6				6		6
M	4.000	39				39		7
M	6.000	12	7			19		8
M	8.000	9				9		9
M	10.000	1				1		10
M	14.000	1				1		11
Total Utility		3,274	60	12	0	3,322	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,115	188	154		3,149	571	1
1.000	148	14	9		153	54	2
1.250	5	0			5	0	3
1.500	59	0			59	8	4
2.000	62	5	1		66	10	5
3.000	18		1		17	1	6
4.000	9				9	1	7
6.000	3				3	0	8
Total:	3,419	207	165	0	3,461	645	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,834	275	15	5		20	3,149	1
1.000	56	80	8	6		3	153	2
1.250		5					5	3
1.500		53	3	3			59	4
2.000		50	8	8			66	5
3.000		8	3	5		1	17	6
4.000		6	3				9	7
6.000		3					3	8
Total:	2,890	480	40	27	0	24	3,461	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	422	7	1		428	2
Total Fire Hydrants	422	7	1	0	428	
Flushing Hydrants						
	1	0			1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	400
Number of distribution system valves end of year:	454
Number of distribution valves operated during year:	400

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Change of software and reclassification of accounts.

Water Operation & Maintenance Expenses (Page W-05)

\$ 15,703 Increase in chemicals
\$ 43,941 Increase in outside services
\$ 10,119 Decrease in injuries and damages
\$ 13,498 Increase in miscellaneous general expenses

Water Utility Plant in Service (Page W-08)

\$ 10,981 Addition in land and land rights for water treatment plant
\$ 22,208 Addition in water treatment equipment
\$ 44,143 Addition in computer equipment due to Y2K
\$ 18,591 Addition in transportation equipment
\$ 19,775 Addition in tools-shop and garage
\$ 23,514 Addition in communications equipment due to Y2K
\$ 10,614 Retirement in transportation equipment

Water Mains (Page W-15)

Increases and decreases due to new construction.

Cost for new services are charged according to the guidelines determined by the Public Service Commission.

Water Services (Page W-16)

Increases and decreases due to new construction.

Cost for new services are charged according to the guidelines determined by the Public Service Commission.
